

## RECORDS RETENTION AND DISPOSAL SCHEDULE

CATONSVILLE COMMUNITY COLLEGE

Office of Fiscal Operations

AGENCY		DIVISION
Item No.	Description	Retention
1.	<p>ACCOUNTING RECORDS</p> <p>This series applies to Maryland counties and municipalities and includes all standard accounting forms as well as other accounting media which provides supporting data for the special and general accounting records.</p> <p>Changes in records format will not necessarily require revision of the retention schedule. However, should the scope or content of a records series be altered, the schedule may be amended to reflect such changes.</p> <p>County and municipal agencies will use all or some of the following records which are governed by the indicated retention period:</p> <p>A. Special Accounting Records:</p> <p>Assessment Books Audit Reports Books of Final Entry - General Ledgers Employee Roster Card File or History Cards</p> <p>B. General Accounting Records:</p> <p>Receipt and Disbursement Journals Payroll Journals Counter Cash Books Bankbooks, Statements and Deposit Slips Cancelled Checks, Check Copies and Check Stubs Reconciliation and Trial Balance Sheets Budget Records, Papers and Worksheets Requisitions and Purchase Orders Delivery Orders, Receipts and Receiving Reports Paid Bills, Vouchers and Invoices</p>	<p>Retain permanently.</p> <p>Retain for three (3) years and until all audit re-</p>

Schedule approved by Department, Agency or Division Representative

Norman Van Tressen  
SignatureSupervisor Fiscal Operations  
Title5/3/78  
Date

Schedule Authorized by Hall of Records Commission

Disposal Authorized by Board of Public Works

5/31/78  
DateEdward Chapman  
Archivist

Date

Secretary

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(CONTINUATION SHEET)

SCHEDULE

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Item No.	Description	Retention
	<p> Tax Collection Books  Paid Tax Bills and Paid Delinquent Tax Lists  Receipt Books and Receipt Copies  Business, Trading, Fishing and Hunting Licenses  (which are renewable annually), stubs and  copies  Annual Financial Reports to Local and State Agencies  Time Sheets and Mileage Reports  Gasoline Tickets  Expense Reports  Pay and Receiving Warrants and Transmittals  Payroll Exceptions  Assessment Lists (Field Books and Notes)  Withholding Forms and Statements (Federal and State)  Paid Bonds and Coupons </p>	<p> quirements have been fulfilled,  then destroy. </p> <p> If Roster Cards or History  Cards are not used for per-  sonnel records, the Payroll  Journal should be retained. </p> <p> If General Ledgers are missing  retain Journals permanently  for the missing period. </p>